



ATTORNEYS AT LAW

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January 5, 2010

**By ECF Filing**

Magistrate Judge A. Kathleen Tomlinson  
United States District Court – Eastern District of New York  
100 Federal Plaza, Courtroom 910  
Central Islip, New York 11722-9014

Re: Peter Capone, et al. v. Mark Goldman, et al. 09 Civ. 1208 (SJF)

Dear Mag. Judge Tomlinson:

My firm represents the plaintiffs in this action.

I am writing to make Your Honor aware of what appears to be an improper threat directed by Mark Goldman against my clients. As Your Honor is aware, Mr. Goldman recently appeared in this action through the filing of a letter, dated December 8, 2009, and several belated pleadings. Mr. Goldman sent a copy of that letter directly to my client, Peter Capone. With that letter, Mr. Goldman also sent to my client a copy of the enclosed Information Referral to the Department of the Treasury-Internal Revenue Service (the "Information Referral"), falsely accusing Mr. Capone of engaging in sham Section 1031 real estate exchanges with Mr. Goldman. Mr. Goldman did not include a copy of the Information Referral in his filing with the Court. Significantly, Mr. Goldman wrote on the bottom of the copy sent to Mr. Capone the words, "copy-not yet filed." Mr. Goldman, who is awaiting sentencing for his mail fraud crimes, apparently is seeking to coerce my clients into abandoning or amending their litigation position by this clearly implied threat.

We are also today sending a letter to the United States Attorney's Office to advise them of this development.

Thank you.

Respectfully,

A handwritten signature in dark ink, appearing to be "Mark R. Kook", written over a horizontal line.

Mark R. Kook

cc: Jeffrey C. Daniels, Esq. (by e-mail) (w/encl.)  
Fred S. Kantrow, Esq. (by e-mail) (w/encl.)  
Mark Goldman (by mail) (w/encl.)